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Fax: (208) 667-2150
E-mail: brucea@ejame.com

Proposed Attorneys for Debtor-in-Possession

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MONTANA

In re:

Roman Catholic Bishop of Helena, Montana,
a Montana Religious Corporation Sole
(Diocese of Helena),

Debtor-in-Possession.

Case No.: 14-60074

Chapter 11

**APPLICATION TO APPROVE EMPLOYMENT OF ACCOUNTANT; AND
AFFIDAVITS**

The Application of Debtor-in-possession respectfully represents:

1. On the 31st day of January, 2014, Debtor-in-possession filed a petition under Chapter 11 of the Bankruptcy Code.
2. Debtor-in-possession wishes to employ Galusha Higgins & Galusha, PC in the capacity of Certified Public Accountants.
3. Applicant has selected Galusha Higgins & Galusha, PC for the following reasons:
Galusha Higgins & Galusha, PC will provide accounting work for Catholic Social Services and Clergy Senior Status and Security Trust, both entities under the umbrella of the Roman Catholic Bishop. In addition, they will finish journal work that they have begun. There will be no

APPLICATION TO APPROVE EMPLOYMENT
OF ACCOUNTANT; AND AFFIDAVITS -1

overlap between the work provided by Galusha Higgins & Galusha, PC and the Anderson Zurmuehlen & Co., PC.

4. The professional services to be provided by Galusha Higgins & Galusha, PC include:

- a) Accounting work for Catholic Social Services and Clergy Senior Status and Security Trust; and
- b) Other bookkeeping services as requested by Jim Carney, CFO.

5. To the best of Applicant's knowledge, Galusha Higgins & Galusha, PC has no connection with the creditors, or any other party in interest, or their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee, and is a "disinterested person" as defined in 11 U.S.C. 101(14).

6. The terms of employment of Galusha Higgins & Galusha, PC, agreed to by the Debtor -in-possession, subject to the approval of the Court are:

Fees for services will be invoiced based on standard hourly rates of:

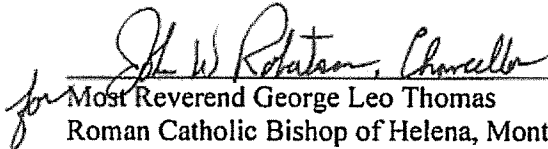
Nathan D. McCarthy, CPA, Shareholder	\$223/hr
Jill Berger, CPA, Account Manager	\$131/hr
Michele Bazzanella, CPA, Senior Accountant	\$120/hr
Jon Rosling, Accounting Associate	\$ 82/hr

Telephone, photocopying (at \$0.10 per page), fax, postage at cost; travel at the applicable IRS mileage rate, and out of pocket expenses at cost. The Applicant has no fee sharing agreement.

7. Galusha Higgins & Galusha, PC represents no interest adverse to Debtor-in-possession or the estate in the matters upon which Professional is to be engaged, and Professional's employment would be in the best interest of this estate.

WHEREFORE, Debtor-in-possession prays that the Court approve employment of Galusha Higgins & Galusha, PC under the terms specified herein.

DATED this 27th day of February, 2014.

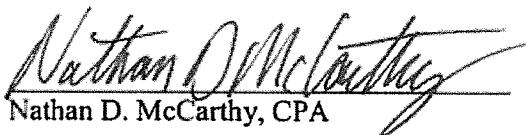

for _____
Most Reverend George Leo Thomas
Roman Catholic Bishop of Helena, Montana,
a Montana Religious Corporation Sole
(Diocese of Helena)

AFFIDAVIT OF NATHAN D. MCCARTHY, CPA

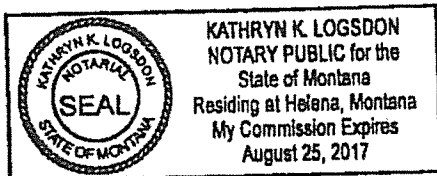
STATE OF MONTANA)
 :
County of Lewis and Clark)

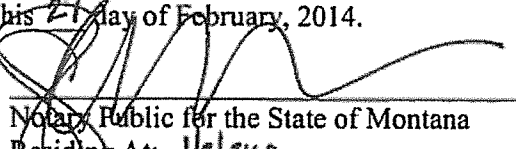
Nathan D. McCarthy, CPA, being duly sworn upon his oath, deposes and states:

1. I am a Certified Public Accountant with and Shareholder of Galusha Higgins & Galusha, PC.
2. Galusha Higgins & Galusha, PC and I have no connections with the creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee; and Galusha Higgins & Galusha, PC is a "disinterested person" as defined in 11 U.S.C. § 101(14). Galusha Higgins & Galusha, PC has been engaged by the Debtor-in-Possession since 2013 working on the accounting system conversion.
3. Galusha Higgins & Galusha, PC and I represent no interest adverse to the Debtor or the estate in the matters upon which Galusha Higgins & Galusha, PC is to be engaged.
4. Galusha Higgins & Galusha, PC and I hold no retainer in trust and are owed no pre-petition fees for any outstanding invoices. Compensation and payment will be sought only upon notice and application to the Court.


Nathan D. McCarthy, CPA

Subscribed and sworn to before me this 27 day of February, 2014.




Notary Public for the State of Montana
Residing At: Helena
My Commission Expires: 8/25/17

APPLICATION TO APPROVE EMPLOYMENT
OF ACCOUNTANT; AND AFFIDAVITS -4

AFFIDAVIT OF JILL BURGER, CPA

STATE OF MONTANA)
 :
County of Lewis and Clark)

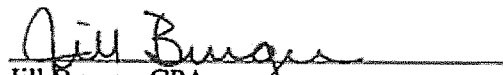
Jill Burger, CPA, being duly sworn upon her oath, deposes and states:

1. I am a Certified Public Accountant and Account Manager with Galusha Higgins & Galusha, PC.

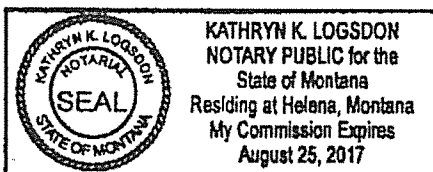
2. I have no connections with the creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee; and I am a "disinterested person" as defined in 11 U.S.C. § 101(14). Galusha Higgins & Galusha, PC has been engaged by the Debtor-in-Possession since 2013 working on the accounting system conversion.

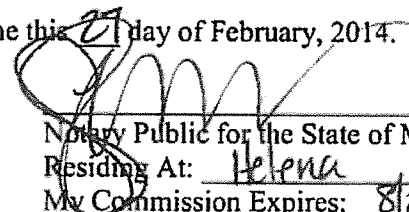
3. I represent no interest adverse to the Debtor or the estate in the matters upon which I am to be engaged.

4. I hold no retainer in trust and am not owed pre-petition fees for any outstanding invoices. Compensation and payment will be sought only upon notice and application to the Court.


Jill Burger, CPA

Subscribed and sworn to before me this 27 day of February, 2014.




Notary Public for the State of Montana
Residing At: Helena
My Commission Expires: 8/25/17

APPLICATION TO APPROVE EMPLOYMENT
OF ACCOUNTANT; AND AFFIDAVITS -5

AFFIDAVIT OF MICHELE BAZZANELLA, CPA

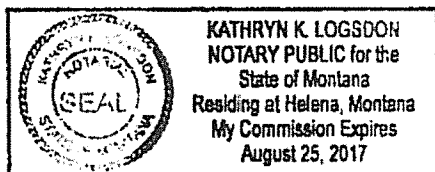
STATE OF MONTANA)
 :
County of Lewis and Clark)

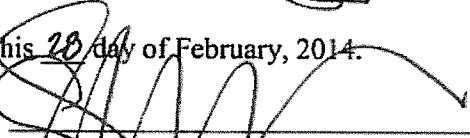
Michele Bazzanella, CPA, being duly sworn upon her oath, deposes and states:

1. I am a Certified Public Accountant and Senior Accountant with Galusha Higgins & Galusha, PC.
2. I have no connections with the creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee; and I am a "disinterested person" as defined in 11 U.S.C. § 101(14). Galusha Higgins & Galusha, PC has been engaged by the Debtor-in-Possession since 2013 working on the accounting system conversion.
3. I represent no interest adverse to the Debtor or the estate in the matters upon which I am to be engaged.
4. I hold no retainer in trust and am not owed pre-petition fees for any outstanding invoices. Compensation and payment will be sought only upon notice and application to the Court.


Michele Bazzanella, CPA

Subscribed and sworn to before me this 28 day of February, 2014.



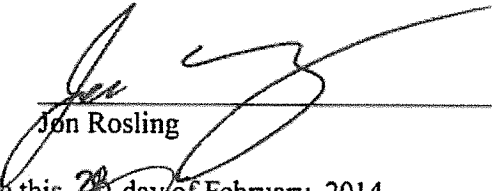

Notary Public for the State of Montana
Residing At: Helena
My Commission Expires: 8/25/17

AFFIDAVIT OF JON ROSLING

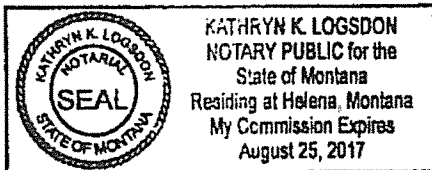
STATE OF MONTANA)
 :
County of Lewis and Clark)

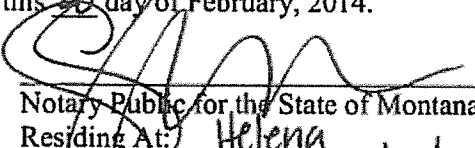
Jon Rosling, being duly sworn upon his oath, deposes and states:

1. I am an Accounting Associate with Galusha Higgins & Galusha, PC.
2. I have no connections with the creditors, or any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee; and I am a "disinterested person" as defined in 11 U.S.C. § 101(14). Galusha Higgins & Galusha, PC has been engaged by the Debtor-in-Possession since 2013 working on the accounting system conversion.
3. I represent no interest adverse to the Debtor or the estate in the matters upon which I am to be engaged.
4. I hold no retainer in trust and am not owed pre-petition fees for any outstanding invoices. Compensation and payment will be sought only upon notice and application to the Court.


Jon Rosling

Subscribed and sworn to before me this 28 day of February, 2014.




Notary Public for the State of Montana

Residing At: Helena

My Commission Expires: 8/25/2017

CERTIFICATE OF MAILING

I, the undersigned, Deena Anderson, do hereby certify under penalty of perjury that a copy of the within and foregoing Application to Approve Employment of Accountant; and Affidavit was served by the Electronic Case Filing System for the United States Bankruptcy Court for the District of Montana, pursuant to LBR 7005-1, 9013-1(c) and 9036-1 on the parties noted in the Court's ECF transmission facilities and/or by first class United States mail, postage prepaid, upon the persons hereinafter named, at the last known places and addresses:

20 Largest Unsecured Creditors (non-ECF)

Bryan Smith and Vito de la Cruz
Tamaki Law Offices
1340 N. 16th Avenue, Suite C
Yakima WA 98902

Timothy Kosnoff and Daniel Fasy
Kosnoff Fasy PLLC
520 Pike Street, Suite 1010
Seattle WA 99207

Joseph Blumel
Law Offices of Joseph A. Blumel III
4407 N. Division Street Suite 900
Spokane WA 99207

Lee James and Craig Vernon
James, Vernon and Weeks
1626 Lincoln Way
Coeur d'Alene ID 83814

Anaconda Catholic Community
217 W. Pennsylvania
Anaconda, MT 59711

Annuity Fund
515 N. Ewing Street
PO Box 1729
Helena MT 59601

Butte Catholic Community N.
102 South Washington Street
Butte, MT 59701

Current Fund
515 N. Ewing Street
PO Box 1729
Helena MT 59601

Custodian Funds
515 N. Ewing Street
PO Box 1729
Helena MT 59601

Little Flower Parish
204 1st Street NW
Browning MT 59417

Mountain West Bank
1225 Cedar Street
PO Box 6013
Helena MT 59604

Our Lady of Mercy Parish
500 Dewey Avenue
PO Box 626
Eureka MT 59917

Our Lady of the Valley
1502 Shirley Road
Helena MT 59602

Pope John Paul II Parish
195 Cloverdell Road
PO Box 277
Bigfork MT 59911

Resurrection Parish
1725 S. 11th Avenue
Bozeman MT 59715

St. Ann Parish
2100 Farragut Avenue
Butte MT 59701

St. Francis Xavier Parish
420 W. Pine Street
Missoula MT 59802

St. Helena Cathedral Parish
530 N. Ewing Street
Helena MT 59601

St. Matthew Parish
602 S. Main Street
Kalispell MT 59901

St. Phillip Neri Parish
12 Broad Street
PO Box 329
Drummond MT 59832

The Foundation for the
Diocese of Helena
Jeanne Saarinen
PO Box 1729
Helena MT 59601

DATED this 6th day of March, 2014.

/s/ Deena Anderson
Deena Anderson